



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
TENNESSEE STATE BOARD OF ACCOUNTANCY
DAVY CROCKETT TOWER
500 JAMES ROBERTSON PARKWAY
NASHVILLE TN 37243-1141
(615) 741-2550

FIRM REGISTRATION FEE: \$50.00

FIRM PERMIT ID NUMBER _____
Assigned by TSBA

LICENSE APPROVAL DATE: _____

INITIAL APPLICATION FOR: REGISTERED ACCOUNTING FIRM

Space Below For Cashier's Office Validation Use Only

Firm Name: _____

1) Phone Number: _____

2) Fax Number: _____

3) E-mail
Address: _____

4a) Physical Address: _____

4b) Mailing Address: _____

5) Circle the organization/entity type:

Sole-Proprietorship Partnership *LLP *LLC

*Corporation * Professional Corporation * P LLC

*Firm registering corporations need to include Secretary of State's
registration of business charter.

6) Circle the services the Firm plans to perform.

Audits Reviews Compilations SSARS 8

Agreed-upon Procedures No Reports Taxes

7) Circle the Peer Review Program in which the firm is
enrolled.

AICPA TSCPA EXEMPT

8) Has the firm adopted a system of quality control in
accordance with the provisions of the AICPA Statements on
Quality Control Standards?

YES NO

9) Who is responsible for your quality control system?

Name: _____

Certificate Number: _____ State: _____

10) List each CPA who is responsible for supervising attest services
and signs or authorizes someone to sign the accountant's report on
the financial statements on behalf of the firm.

**** Each CPA listed must complete the experience affidavit****

If your office performs attest services, you must have a peer review
performed once every three (3) years.

11) If this is a successor firm, please provide the following:

a) Date of last Peer Review: _____

b) Next Peer Review due: _____

12) Has the firm been subjected to disciplinary action by any
governmental or professional agency? If yes, please provide
additional documentation to the Board office.

YES NO

Complete all portions of this form in ink and return the signed form along with proper payment to the Board address listed above

**** LATE FEES ARE CHARGED TO FIRMS THAT DO NOT REGISTER PRIOR TO OPERATING THEIR FIRM****

12) I certify that the CPA ownership of the Firm totals more than 50%.

Yes No

CPA OWNER(S) <i>Note: all CPA owners MUST be listed regardless of state of licensure or residency.</i>				PERCENTAGE OF OWNERSHIP INTEREST		ATTEST YES/NO
NAME	ADDRESS	CPA#	STATE	EQUITY OWNERSHIP	VOTING RIGHTS	
TOTAL PERCENTAGE OF CPA OWNERSHIP AND VOTING RIGHTS MUST BE MORE THAN 50%.						

13) I certify that the NON-CPA ownership totals less than 50%. Yes No

14) A list of NON-CPA owners MUST be included.

NON-CPA OWNER(S) <i>NOTE: Non-CPA owners MUST work at least 50% of their time at the firm.</i>		Percentage Of:		
NAME	ADDRESS	WORK TIME	EQUITY OWNERSHIP	VOTING RIGHTS
TOTAL PERCENTAGE OF NON-CPA OWNERSHIP AND VOTING RIGHTS MUST BE LESS THAN 50%.				

15) Please provide a list of CPA employees.

CPA EMPLOYEE(S) <i>NOTE: All CPA employees must be listed regardless of state of licensure or residency.</i>				
NAME	ADDRESS	LICENSE #	STATE	ATTEST YES/NO

16) List any other state in which the firm has applied for or holds a firm permit; List any denials, revocations or suspensions. (enter N/A, if not applicable)

State	Applied	Denied	Revoked	suspended	Permit #

17) Resident Manager/Responsible CPA/PA for this office location (Must be a TN certificate holder):

I certify and affirm that the information above is true and correct and that I understand this application will not be considered filed until the applicable fee and any required documents are received by the Board. If the application is filed late, it shall also be accompanied by the appropriate late renewal penalty.

Print Name: _____ TN Certificate # _____

Signature: _____ Date: _____

NOTE: each office location or
branch practicing in Tennessee
must have a Tennessee firm permit
to practice in Tennessee

EXPERIENCE AFFIDAVIT FOR OFFICE/FIRM PERMIT

(Do not use pencil)

LAST NAME

FIRST NAME

MIDDLE INITIAL

MAIDEN NAME

STREET ADDRESS OR P.O. BOX

APT. NO.

CITY

STATE

ZIP

PHONE NUMBER

For purposes of TCA 62-1-108 (c)(2) and (3); two years of accounting experience will be satisfactory to the Board if the individual licensee who is responsible for supervising attest services and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm shall meet professional competencies and shall have no less than **two years experience within the last 10-years** in the **preparation of financial statements or reports on financial statements** gained through employment in government, industry, academia or public practice. The new firm, performing attest services, must have a peer review covering the period from the date of the initial permit through December 31 of that year, completed by August 31 of the following year.

The applicant is (was) employed by _____ for the period beginning

_____. (Do NOT State "To Present")
Month Day Year to Month Day Year

The applicant's employer is (was) a Governmental Entity ☐ CPA Firm ☐ Private Entity ☐ or Other ☐

If *other*, please describe: _____

Briefly describe applicant's job duties during the above noted dates: _____

I do swear (affirm) that the information contained in this **self-affidavit** is true, correct and complete.

IN 1182

(REV 12/08)

Signature

Firm Name

Print Name

Street or P.O. Box

Title

City, State, Zip Code

Active CPA/PA Certificate/License Number

Telephone Number

State Issuing Certificate/License

Date of this Affidavit



State of Tennessee
Department of Commerce and Insurance
Tennessee State Board of Accountancy
500 James Robertson Parkway
Nashville, TN 37243
615-741-2550 or 888-453-6150

Affidavit: Initial Firm Application with Request for Exemption from Peer Review

The Peer Review Committee of the Tennessee State Board of Accountancy must approve your request to be exempt from the Peer Review requirement. Once approved, you will not be required to have a Peer Review. However, if you plan to perform any compilation, review or audit services after the date of this form, you must notify the Board of the work to be performed and enroll in an approved Peer Review Program. The Peer Review Program in which you enroll must then notify the Board of your enrollment. Failure to comply will result in a formal complaint being filed with the Board against your firm.

Please indicate at the bottom of this form that you are in agreement with these Board requirements and return it to our office with your firm application.

With my firm application I am requesting an exemption from the Tennessee State Board of Accountancy's Peer Review requirement and if in the future I plan to provide any compilation, review or audit services, I agree to enroll in a Tennessee State Board of Accountancy approved Peer Review Program. I further agree that I will have the first compilation, review or audit report issued reviewed by that approved Peer Review Program and after that review will have a Peer Review every three years.

Firm Name

Resident Manager Signature

Date

Sworn and subscribed Before Me this the _____ day of _____ 20____

(Notary Seal)

Notary Signature

My Commission Expires: _____